

**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

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*\* Definitions from the Department of Health and Human Services' codification of A-102 at 45 CFR 92 are used in this comparison document.*

<b>Proposed Uniform Guidance: Appendix I - Definitions.</b>	<b>2CFR Part 215 (A-110)</b>	<b>45CFR Part 92 (A-102)</b>	<b>2 CFR Part 220 (A-21)</b>	<b>2 CFR Part 230 (A-122)</b>	<b>2 CFR Part 225 (A-87)</b>	<b>A-133</b>
		<b>Accrued income</b> means the sum of: (1) Earnings during a given period from services performed by the grantee and goods and other tangible property delivered to purchasers, and (2) amounts becoming owed to the grantee for which no current services or performance is required by the grantee.				
<b>Acquisition cost</b> (a) This term means the cost of an asset including the cost to put it in place.  (b)When used in connection with equipment, the term-- (1)Means the net invoice price of the equipment, including the cost of-- (i)Modifications; (ii)Attachments; (iii)Accessories; or (iv)Auxiliary apparatus necessary to	<b>Acquisition cost</b> of equipment means the net invoice price of the equipment, including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the property usable for the purpose for which it was acquired. Other charges, such as the cost of installation, transportation, taxes, duty or protective in-transit insurance, shall	<b>Acquisition cost</b> of an item of purchased equipment means the net invoice unit price of the property including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the property usable for the purpose for which it was acquired. Other charges such as the cost of installation, transportation, taxes, duty or protective in-				

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make the property usable for the purpose for which it was acquired. (2) Must include or exclude, in accordance with the entity's regular accounting practices, other charges such as-- (i)Installation costs; (ii)Transportation costs; (iii)Taxes; (iv)Duty; or (v)The cost of protective in-transit insurance.	be included or excluded from the unit acquisition cost in accordance with the recipient's regular accounting practices.	transit insurance, shall be included or excluded from the unit acquisition cost in accordance with the grantee's regular accounting practices.				
		<b>Administrative</b> requirements mean those matters common to grants in general, such as financial management, kinds and frequency of reports, and retention of records. These are distinguished from programmatic requirements, which concern matters that can be treated only on a program-by-program or grant-by-grant				

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		basis, such as kinds of activities that can be supported by grants under a particular program.				
	<b>From Circular A-89 “Administering office”</b> means the lowest subdivision of any Federal agency that has direct operational responsibility for managing a Federal domestic assistance program.					
<b>Advance payment</b> means Federal funds received ahead of disbursement.	<b>Advance</b> means a payment made by Treasury check or other appropriate payment mechanism to a recipient upon its request either before outlays are made by the recipient or through the use of predetermined payment schedules.					
<b>Agent or Authorized Representative</b> means any person who acts on behalf of, or						

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who is authorized to commit, a participant in an award agreement.						
<b>Allocation</b> means the process of assigning a cost, or a group of costs, to one or more cost objective(s), in reasonable and realistic proportion to the benefit provided or other equitable relationship. A cost objective may be a major function of the entity, a particular service or project, a Federal award, or an indirect (F&A) cost activity, as described in Subchapter F: Cost Principles. The process may entail assigning a cost(s) directly to a final cost objective or through one or more intermediate cost objectives.						

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<b>Approval or Authorization of the Awarding or Cognizant Federal Agency</b> means documentation evidencing consent prior to incurring a specific cost. If such costs are specifically identified in a Federal award document, approval of the document constitutes approval of the costs. If the costs are covered by a state- or local-wide cost allocation plan or an indirect cost proposal, approval of the plan constitutes the approval.						
<b>Audit Finding</b> means deficiencies which the auditor is required by section ____ .717 Audit Findings (a) to report in the schedule of findings and questioned costs.						<b>Audit finding</b> means deficiencies which the auditor is required by ____ .510(a) to report in the schedule of findings and questioned costs.

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<b>Auditee</b> means any non-Federal entity that expends Federal awards which must be audited under this guidance.						<b>Auditee</b> means any non-Federal entity that expends Federal awards which must be audited under this part.
<b>Auditor</b> means an auditor who is a public accountant or a Federal, state or local government audit organization, which meets the general standards specified in generally accepted government auditing standards (GAGAS). The term auditor does not include internal auditors of non-Federal entities.						<b>Auditor</b> means an auditor, that is a public accountant or a Federal, State or local government audit organization, which meets the general standards specified in generally accepted government auditing standards (GAGAS). The term auditor does not include internal auditors of non-profit organizations.
<b>Award Agreement</b> means the document detailing the terms, conditions and amounts of the funding for a particular award, including amounts obligated, and project period.					<b>Award</b> means grants, cost reimbursement contracts and other agreements between a State, local and Indian tribal government and the Federal Government.	

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<b>Budget</b> when used in connection with an award, means the financial plan for the project or program that the Federal awarding agency or pass-through entity approves during the award process or in subsequent amendments to the award. It may include the Federal and non Federal share or only the Federal share, as determined by the Federal awarding agency.						
<b>Cash Contributions</b> means the outlay of cash contributed by the non-Federal entity, including the outlay of money contributed to the non-Federal entity by third parties.		<b>Cash contributions</b> means the grantee's cash outlay, including the outlay of money contributed to the grantee or subgrantee by other public agencies and institutions, and private organizations and individuals. When authorized by Federal legislation, Federal funds received from			<b>Cash contributions</b> means the recipient's cash outlay, including the outlay of money contributed to the recipient by third parties.	

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		other assistance agreements may be considered as grantee or subgrantee cash contributions.				
<b>Central Service Cost Allocation Plan</b> means the documentation identifying, accumulating, and allocating or developing billing rates based on the allowable costs of services provided by a state, local, or tribal governmental unit on a centralized basis to its departments and agencies. The costs of these services may be allocated or billed to users.					<b>Central service cost allocation plan</b> means the documentation identifying, accumulating, and allocating or developing billing rates based on the allowable costs of services provided by a governmental unit on a centralized basis to its departments and agencies. The costs of these services may be allocated or billed to users.	
<b>CFFA Number</b> means the number assigned to a Federal program in the Catalog of Federal Financial Assistance (CFFA). This is the same number that was previously known as the Catalog of Federal						<b>CFDA number</b> means the number assigned to a Federal program in the Catalog of Federal Domestic Assistance (CFDA).



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Domestic Assistance (CFDA) number.						
<b>Claim</b> means a written demand or written assertion by one of the parties to an award seeking as a matter of right:  (a) The payment of money in a sum certain; (b) The adjustment or interpretation of award terms; or (c) Other relief arising under or relating to an award. (d) The term does not include-(1) A request for payment that is not in dispute when submitted; or (2) An appeal, such as an appeal filed by a recipient in response to questioned audit costs, after a final management decision is made by the responsible Federal agency.					<b>Claim</b> means a written demand or written assertion by the governmental unit or grantor seeking, as a matter of right, the payment of money in a sum certain, the adjustment or interpretation of award terms, or other relief arising under or relating to the award. A voucher, invoice or other routine request for payment that is not a dispute when submitted is not a claim. Appeals, such as those filed by a governmental unit in response to questioned audit costs, are not considered claims until a final management decision is made by the Federal awarding agency.	

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<b>Class of Federal Awards</b> means a group of awards either awarded under a specific program or group of programs or to a specific type of entity or group of entities to which specific provisions or exceptions may apply.						
<b>Cognizant Agency for Indirect Cost</b> means the Federal agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals developed under this guidance on behalf of all Federal agencies. OMB publishes a listing of cognizant agencies for indirect costs (available at <a href="#">insert updated list location here</a> ). The cognizant agency for indirect cost is not necessarily the same as the cognizant agency for audit.						

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<b>Cognizant Agency for Audit</b> means the Federal agency designated to carry out the responsibilities described in section __.713 Responsibilities (a). The cognizant agency for audit is not necessarily the same as the cognizant agency for indirect costs.						<b>Cognizant agency for audit</b> means the Federal agency designated to carryout the responsibilities described in ____400(a)
<b>Compliance Supplement</b> refers to the document previously known as the Circular A-133 Compliance Supplement, included as Appendix B to Circular A-133, or such documents as OMB or its designee may issue to replace it, including this guidance. This document is available from the Government Printing Office, Superintendent of Documents,						<b>Compliance supplement</b> refers to the Circular A-133 ComplianceSuppleme nt, included as Appendix B to Circular A-133, or such documents asOMB or its designee may issue to replace it. This document is available fromthe Government Printing Office, Superintendent of Documents, Washington, DC20402-9325.

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Washington, DC 20402-9325, or on the OMB website at <a href="http://www.whitehouse.gov/omb">www.whitehouse.gov/omb</a> .						
<b>Contract</b> Contract means a legal instrument by which a recipient purchases property or services needed to carry out the project or program under an award. (b) The term as used in this guidance does not include a: (1) Legal instrument, even if the recipient considers it a contract, when the substance of the transaction meets the definition of a subaward (see definition of Subaward).	<b>Contract</b> means a procurement contract under an award or subaward, and a procurement subcontract under a recipient's or subrecipient's contract.	<b>Contract</b> means (except as used in the definitions for grant and subgrant in this section and except where qualified by Federal ) a procurement contract under a grant or subgrant, and means a procurement subcontract under a contract.  <b>Cost-type contract</b> means a contract or subcontract under a grant in which the contractor or subcontractor is paid on the basis of the costs it incurs, with or without a fee.			<b>Contract</b> means a mutually binding legal relationship obligating the seller to furnish the supplies or services (including construction) and the buyer to pay for them. It includes all types of commitments that obligate the government to an expenditure of appropriated funds and that, except as otherwise authorized, are in writing. In addition to bilateral instruments, contracts include (but are not limited to): Awards and notices of awards; job orders or task orders issued under basic ordering agreements; letter contracts; orders, such as purchase orders, under which the	

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					contract becomes effective by written acceptance or performance; and, bilateral contract modifications. Contracts do not include grants and cooperative agreements covered by 31 U.S.C. 6301 et seq.	
<b>Contractor</b> means a dealer, distributor, merchant, or other seller providing goods or services that are required for the conduct of a Federal program. These goods or services may be for an organization's own use or for the use of beneficiaries of the Federal program. Additional guidance on distinguishing between a subrecipient and a contractor is provided in section _____.501 Subrecipient Monitoring and						

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Management.						
<b>Cooperative Agreement</b> means a legal instrument of financial assistance between an agency and a recipient that, consistent with 31 U.S.C. §§ 6302 - 6305— (a) Is used to enter into a relationship the principal purpose of which is to transfer anything of value from the agency to the recipient to carry out a public purpose authorized by a law of the United States (see 31 U.S.C. § 6101(3)); and not to acquire property or services for the government's direct benefit or use;  (b) Is distinguished from a grant in that it provides for substantial involvement between the agency and the recipient in carrying out the activity						

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contemplated by the award.  (c) The term does not include- (1) A cooperative research and development agreement as defined in 15 U.S.C. § 3710a; or (2) An agreement that provides only-- (i) Direct United States government cash assistance to an individual; (ii) A subsidy; (iii) A loan; (iv) A loan guarantee; or (v) Insurance.						
<b>Cooperative Audit Resolution</b> means the use of audit follow-up techniques which promote prompt corrective action by improving communication, fostering collaboration, promoting trust, and developing an						

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understanding between the Federal agency and the non-Federal entity. This approach is based upon: (a) A strong commitment by Federal agency and non-Federal entity leadership to program integrity; (b) Federal agencies strengthening partnerships and working cooperatively with non-Federal entities and their auditors; and non-Federal entities and their auditors working cooperatively with Federal agencies (c) A focus on current conditions and corrective action going forward; (d) Federal agencies offering appropriate amnesty for past noncompliance when audits show prompt corrective action has occurred; and						



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(e) Federal agency leadership sending a clear message that continued failure to correct conditions identified by audits which are likely to cause improper payments, fraud, waste, or abuse is unacceptable and will result in sanctions.						
<b>Corrective Action</b> means action taken by the auditee that: (1) Corrects identified deficiencies; (2) Produces recommended improvements; or (3) Demonstrates that audit findings are either invalid or do not warrant auditee action						<b>Corrective action</b> means action taken by the auditee that: (1) Corrects identified deficiencies; (2) Produces recommended improvements; or (3) Demonstrates that audit findings are either invalid or do not warrant auditee action.
<b>Cost Allocation Plan</b> means central service cost allocation plan or public assistance cost allocation plan.					<b>Central service cost allocation plan</b> means the documentation identifying, accumulating, and allocating or developing billing	

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					rates based on the allowable costs of services provided by a governmental unit on a centralized basis to its departments and agencies. The costs of these services may be allocated or billed to users.	
<b>Cost Objective</b> means a function, organizational subdivision, award, or other workunit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capitalized projects, etc. See also definitions of Final Cost Objective and Intermediate cost objective.			<b>Cost objective</b> means a function, organizational subdivision, sponsored agreement, or other work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capitalized projects, etc.	<b>Cost objective</b> means a function, organizational subdivision, contract, grant, or other work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, projects, jobs and capitalized projects.		
<b>Cost Sharing or Matching</b> means the portion of project costs not paid by Federal funds.	<b>Cost sharing or matching</b> means that portion of project or program costs not borne by the Federal Government.	<b>Cost sharing or matching</b> means the value of the third party in-kind contributions and the portion of the costs of a federally assisted				

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*Text from Proposed Uniform Guidance Appendix I. Definitions serve as the guiding comparison text.*

*\* Definitions from the Department of Health and Human Services' codification of A-102 at 45 CFR 92 are used in this comparison document.*

<b>Proposed Uniform Guidance: Appendix I - Definitions.</b>	<b>2CFR Part 215 (A-110)</b>	<b>45CFR Part 92 (A-102)</b>	<b>2 CFR Part 220 (A-21)</b>	<b>2 CFR Part 230 (A-122)</b>	<b>2 CFR Part 225 (A-87)</b>	<b>A-133</b>
		project or program not borne by the Federal Government.				
<b>Cross-Cutting Audit Finding</b> means an audit finding where the same underlying condition or issue affects federal awards of more than one federal agency or pass-through entity.						
<b>Disallowed Costs</b> means those charges to a Federal award that the Federal awarding agency determines to be unallowable, in accordance with the applicable Federal cost principles or other terms and conditions contained in the award. Additionally, costs questioned by an audit organization that the entity responsible for management decisions has determined should not be charged to the government.	<b>Disallowed costs</b> means those charges to an award that the Federal awarding agency determines to be unallowable, in accordance with the applicable Federal cost principles or other terms and conditions contained in the award.					
<b>Data Universal</b>						

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<b>Numbering System (DUNS) number</b> means the nine-digit number established and assigned by Dun and Bradstreet, Inc. (D&B) to uniquely identify business entities. A DUNS number may be obtained from D&B by telephone (currently 866-705-5711) or the Internet (currently at <a href="http://fedgov.dnb.com/webform">http://fedgov.dnb.com/webform</a> ).						
<b>Entity</b> means non-Federal entity.						
<b>Equipment</b> means an article of tangible, nonexpendable, personal property having (a) A useful life of more than one year; and  (b) An acquisition cost of \$5,000 or more per unit  (c) A recipient may	<b>Equipment</b> means tangible nonexpendable personal property including exempt property charged directly to the award having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. However, consistent with recipient policy, lower	<b>Equipment</b> means tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. A grantee may use its own definition of equipment provided that such definition would at least include all equipment defined	<b>Equipment</b> means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals or exceeds the lesser of the capitalization level established by the institution for financial statement			

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<p>use its own definition of equipment (i.e., using the capitalization threshold established for purposes of its financial statement) to include an article of property with a useful life of less than one year, an acquisition cost of less than \$5,000, or both, as long as the definition includes at least all property included in the preceding paragraph (a).</p> <p>(d) If a recipient uses its own definition, as described in the preceding paragraph (b), then--</p> <p>(1) In Subchapter F: Cost Principles," equipment means all property included in the recipient's definition, except where explicitly stated otherwise.</p> <p>(2) In all other subchapters of this</p>	limits may be established.	above.	purposes, or \$5000.			

**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
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guidance, equipment means only an article of property with a useful life of more than one year and acquisition cost of \$5,000 or more, except where explicitly stated otherwise. (c) For purposes of this guidance, software is not considered as equipment and therefore not subject to the requirements herein, except where explicitly stated otherwise.						
<b>Expenditures</b> means charges made by a non Federal entity to a project or program for which Federal financial assistance was received. (a) The charges may be reported on a cash or accrual basis. (b) For reports prepared on a cash basis, expenditures are the sum of--	<b>Outlays or expenditures</b> means charges made to the project or program. They may be reported on a cash or accrual basis. For reports prepared on a cash basis, outlays are the sum of cash disbursements for direct charges for goods and services, the amount of indirect	<b>Accrued expenditures</b> mean the charges incurred by the grantee during a given period requiring the provision of funds for: (1) Goods and other tangible property received; (2) services performed by employees, contractors, subgrantees,	<b>Capital Expenditures</b> means expenditures for the acquisition cost of capital assets (equipment, buildings, and land), or expenditures to make improvements to capital assets that materially increase their value or useful life. Acquisition cost means the cost of the asset including the			

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(1)Cash disbursements for direct charges for property and services; (2)The amount of indirect expense charged; (3)The value of third party in kind contributions applied; and (4)The amount of cash advance payments and payments made to subrecipients. (c)For reports prepared on an accrual basis, expenditures are the sum of-- (1) Cash disbursements for direct charges for property and services; (2) The amount of indirect expense incurred; (3) The value of in-kind contributions applied; and  (4) The net increase or decrease in the amounts owed by the non Federal entity for-	expense charged, the value of third party in-kind contributions applied and the amount of cash advances and payments made to subrecipients. For reports prepared on an accrual basis, outlays are the sum of cash disbursements for direct charges for goods and services, the amount of indirect expense incurred, the value of in-kind contributions applied, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received, for services performed by employees, contractors, subrecipients and other payees and other amounts becoming owed under programs for which no current services or performance are	subcontractors, and other payees; and (3) other amounts becoming owed under programs for which no current services or performance is required, such as annuities, insurance claims, and other benefit payments.  <b>Expenditure report means:</b> (1) For nonconstruction grants, the SF-269 "Financial Status Report" (or other equivalent report); (2) for construction grants, the SF-271 "Outlay Report and Request for Reimbursement" (or other equivalent report).	cost to put it in place. Acquisition cost for equipment, for example, means the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired. Ancillary charges, such as taxes, duty, protective in transit insurance, freight, and installation may be included in, or excluded from the acquisition cost in accordance with the institution's regular accounting practices.			

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(i) Goods and other property received; (ii) Services performed by employees, contractors, subrecipients, and other payees; and (iii) Programs for which no current services or performance are required.	required.					
<b>Facilities and Administrative (indirect F&amp;A) Costs</b> Indirect (Facilities and Administrative (F&A)) costs are those incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. <i>See __.616 for complete meaning</i>			<b>Facilities and administrative (F&amp;A) costs</b> , for the purpose of this Appendix, means costs that are incurred for common or joint objectives and, therefore, cannot be identified readily and specifically with a particular sponsored project, an instructional activity, or any other institutional activity. F&A costs are synonymous with “indirect” costs, as previously used in this Appendix and as currently used in	<b>Indirect costs</b> are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective.	<b>Indirect costs</b> are those: Incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. The term “indirect costs,” as used herein, applies to costs of this type originating in the grantee department, as well as those incurred by other departments in supplying goods, services, and facilities.	



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			attachments A and B to this Appendix.			
<b>Federal Agency</b> means a Federal agency as defined at 5 U.S.C. §551(1) and further clarified by 5 U.S.C. § 552(f).	<b>From Circular A-89 “Federal agency”</b> means any agency as defined by Section 551(1) of Title 5, United States Code.					<b>Federal agency</b> has the same meaning as the term agency in Section 551(1) of title 5, United States Code.
<b>Federal Awarding Agency</b> means the Federal agency that provides an award directly to a non Federal entity.	<b>Federal awarding agency</b> means the Federal agency that provides an award to the recipient.	<b>Awarding agency</b> means (1) with respect to a grant, the Federal agency, and (2) with respect to a subgrant, the party that awarded the subgrant.			<b>Awarding agency</b> means (a) with respect to a grant, cooperative agreement, or cost reimbursement contract, the Federal agency, and (b) with respect to a subaward, the party that awarded the subaward.	<b>Federal awarding agency</b> means the Federal agency that provides an award directly to the recipient.
<b>Federal Award</b> means Federal financial assistance and Federal cost- reimbursement contracts that non- Federal entities receive directly from Federal awarding	<b>Award</b> means financial assistance that provides support or stimulation to accomplish a public purpose. Awards include grants and other agreements in the form of money or				<b>Award</b> means grants, cost reimbursement contracts and other agreements between a State, local and Indian tribal government and the Federal Government.	<b>Federal award</b> means Federal financial assistance and Federal cost-reimbursement contracts that non- Federal entities receive directly from Federal awarding agencies or indirectly

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agencies or indirectly from pass-through entities. It does not include procurement contracts, including procurement contracts under grants or contracts, that are used to buy goods or services from contractors. Contracts to operate Federal government owned, contractor operated facilities (GOCOs) and direct Federal contracts are excluded from the requirements of this guidance.	property in lieu of money, by the Federal Government to an eligible recipient. The term does not include: technical assistance, which provides services instead of money; other assistance in the form of loans, loan guarantees, interest subsidies, or insurance; direct payments of any kind to individuals; and, contracts which are required to be entered into and administered under procurement laws and regulations.					from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors. Any audits of such vendors shall be covered by the terms and conditions of the contract. Contracts to operate Federal Government owned, contractor operated facilities (GOCOs) are excluded from the requirements of this part.
<b>Federal Financial Assistance</b> means assistance that non Federal entities receive or administer in the form of-- (1) Grants; (2) Cooperative agreements; (3) Loans; (4) Loan guarantees; (5) Property (including donated	<b>From Circular A-89</b> "Assistance" or "benefits" refers to the transfer of money, property, services, or anything of value, the principal purpose of which is to accomplish a public purpose of support or stimulation authorized by Federal statute. Assistance includes,					<b>Federal financial assistance</b> means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance,

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surplus property); (6) Interest subsidies; (7) Insurance; (8) Food commodities; (9) Direct appropriations; and (10) Other financial assistance. (a) Does not include amounts received as reimbursement for services rendered to individuals as described in section __.702 Basis For Determining Federal Awards Expended (h) and (i) of this guidance.	but is not limited to grants, loans, loan guarantees, scholarships, mortgage loans, insurance, and other types of financial assistance; provision or donation of Federal facilities, goods, services, property, technical assistance, counseling, statistical, and other expert information; and service activities of regulatory agencies. It does not include provision of conventional public information services.					food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals as described in § __.205(h) and § __.205(i).
<b>Federal Cost-reimbursement Contract</b> means a Federal procurement contract under which the contractor or subcontractor is paid on the basis of the costs it incurs, with or without a fee.						
<b>Federal Program</b> (a) All Federal awards to a non-Federal entity	<b>From Circular A-89 A "federal domestic assistance program"</b>					<b>Federal program</b> means: (1) All Federal awards

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<p>which are assigned a single number in the CFFA.</p> <p>(b) When no CFFA number is assigned, all Federal awards from the same agency made for the same purpose should be combined and considered one program.</p> <p>(c) Notwithstanding paragraphs (a) and (b) of this definition, a cluster of programs. The types of clusters of programs are: (1) Research and development (R&amp;D); (2) Student financial aid (SFA); and (3) "Other clusters," as described in section __.710 Financial Statements.</p> <p>These programs may link to programs as defined for the purposes of the Federal Program</p>	<p>is any function of a Federal agency that provides assistance or benefits for a State or States, territorial possession, county, city, other political subdivision, grouping, or instrumentality thereof; any domestic profit or nonprofit corporation, institution, or individual, other than an agency of the Federal Government. A Federal domestic assistance program may in practice be called a program, an activity, a service, a project, a process, or some other name, regardless of whether it is identified as a separate program by statute or regulation. It will be identified in terms of its legal authority, administering office, funding, purpose, benefits, and beneficiaries.</p>					<p>to a non-Federal entity assigned a single number in the CFDA. (2) When no CFDA number is assigned, all Federal awards from the same agency made for the same purpose should be combined and considered one program. (3) Notwithstanding paragraphs (1) and (2) of this definition, a cluster of programs. The types of clusters of programs are: (i) Research and development (R&amp;D); (ii) Student financial aid (SFA); and (iii) "Other clusters," as described in the definition of cluster of programs in this section.</p>

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Inventory (FPI). For more detail on the FPI see A-11 Part 6 Section 280.						
<b>Federally Recognized Indian Tribal Government</b> means the unit of government that represents a Federally Recognized Indian Tribe as defined by Indian Tribe (or “Federally Recognized Indian Tribe”)		<b>Federally recognized Indian tribal government</b> means the governing body or a governmental agency of any Indian tribe, band, nation, or other organized group or community (including any Native village as defined in section 3 of the Alaska Native Claims Settlement Act, 85 Stat 688) certified by the Secretary of the Interior as eligible for the special programs and services provided by him through the Bureau of Indian Affairs.			<b>Federally-recognized Indian tribal government</b> means the governing body or a governmental agency of any Indian tribe, band, nation, or other organized group or community (including any native village as defined in Section 3 of the Alaska Native Claims Settlement Act, 85 Stat. 688) certified by the Secretary of the Interior as eligible for the special programs and services provided through the Bureau of Indian Affairs.	
<b>Federal Share</b> means the percentage of the total project costs that are paid by Federal funds.	<b>Federal share</b> of real property, equipment, or supplies means that percentage of the property's acquisition costs and any improvement expenditures paid with					

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	Federal funds.					
<b>Final Cost Objective</b> means a cost objective which has allocated to it both direct and indirect costs, and in the entity's accumulation system, is one of the final accumulation points, such as a particular award, internal project, or other direct activity of an entity. See also Cost Objective and Final Cost Objective.			<b>Final cost objective</b> means a cost objective which has allocated to it both direct and indirect costs, and in the educational institution's accumulation system, is one of the final accumulation points.			
<b>For-profit Entity</b> means an entity that is formed and operated with the intention of earning a profit.						<b>For-profit subrecipient</b> Since this part does not apply to for-profit subrecipients, the pass-through entity is responsible for establishing requirements, as necessary, to ensure compliance by for-profit subrecipients. The contract with the for-profit subrecipient should describe applicable compliance requirements and the

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						for-profit subrecipient's compliance responsibility. Methods to ensure compliance for Federal awards made to for-profit subrecipients may include pre-award audits, monitoring during the contract, and post-award audits.
<b>Funding Period</b> means the period of time when Federal funding is available for expenditure by the recipient.	<b>Funding period</b> means the period of time when Federal funding is available for obligation by the recipient.					
<b>Generally Accepted Accounting Principles (GAAP)</b> has the meaning specified in accounting standards issued by the Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).						

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<b>Generally Accepted Government Auditing Standards (GAGAS)</b> means generally accepted government auditing standards issued by the Comptroller General of the United States, which are applicable to financial audits.						<b>Generally Accepted Government Auditing Standards (GAGAS)</b> means generally accepted government auditing standards issued by the Comptroller General of the United States, which are applicable to financial audits.
<b>Governmental Unit</b> means the entire state, local or federally-recognized Indian tribal government, including any component thereof. Components of governmental units may function independently of the governmental unit in accordance with the terms of a Federal award.		<b>Government</b> means a State or local government or a federally recognized Indian tribal government.			<b>Governmental unit</b> means the entire State, local, or federally-recognized Indian tribal government, including any component thereof. Components of governmental units may function independently of the governmental unit in accordance with the term of the award.	
<b>Grant</b> (a) This term means a legal instrument of financial assistance between an agency and a recipient that, consistent with 31		<b>Grant</b> means an award of financial assistance, including cooperative agreements, in the form of money, or property in lieu of				



**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
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U.S.C. §§ 6302, 6304— (1) Is used to enter into a relationship the principal purpose of which is to transfer anything of value from the agency to the recipient to carry out a public purpose authorized by a law of the United States (see 31 U.S.C. § 6101(3)); and not to acquire property or services for the government's direct benefit or use;  (2) Is distinguished from a cooperative agreement in that it does not provide for substantial involvement between the agency and the recipient in carrying out the activity contemplated by the award. (b) The term does not include an agreement that provides only-- (1) Direct United States Government		money, by the Federal Government to an eligible grantee. The term does not include technical assistance which provides services instead of money, or other assistance in the form of revenue sharing, loans, loan guarantees, interest subsidies, insurance, or direct appropriations. Also, the term does not include assistance, such as a fellowship or other lump sum award, which the grantee is not required to account for.				

**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

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<b>Proposed Uniform Guidance: Appendix I - Definitions.</b>	<b>2CFR Part 215 (A-110)</b>	<b>45CFR Part 92 (A-102)</b>	<b>2 CFR Part 220 (A-21)</b>	<b>2 CFR Part 230 (A-122)</b>	<b>2 CFR Part 225 (A-87)</b>	<b>A-133</b>
cash assistance to an individual; (2) A subsidy; (3) A loan; (4) A loan guarantee; or (5) Insurance.						
<b>Hospital</b> means a facility licensed as a hospital under the law of any state or a facility operated as a hospital by the United States, a state or a subdivision of a state.						
<b>Indian Tribe (or “Federally Recognized Indian Tribe”)</b> means an Indian or Alaska Native tribe, band, nation, pueblo, village, or community that the Secretary of the Interior acknowledges to exist as an Indian tribe pursuant to the Federally Recognized Indian Tribe List Act of 1994, (25 U.S.C. §§ 479a, 479a-1). See Bureau of Indian Affairs list of Indian						<b>Indian tribe</b> means any Indian tribe, band, nation, or other organized group or community, including any Alaskan Native village or regional or village corporation (as defined in, or established under, the Alaskan Native Claims Settlement Act) that is recognized by the United States as eligible for the special programs and services provided by the United States to

**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
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<b>Proposed Uniform Guidance: Appendix I - Definitions.</b>	<b>2CFR Part 215 (A-110)</b>	<b>45CFR Part 92 (A-102)</b>	<b>2 CFR Part 220 (A-21)</b>	<b>2 CFR Part 230 (A-122)</b>	<b>2 CFR Part 225 (A-87)</b>	<b>A-133</b>
Entities Recognized and Eligible to Receive Services from the United States Bureau of Affairs, available at 75 FR 60810.						Indians because of their status as Indians.
<b>Institutions of Higher Education</b> is defined at 20 U.S.C. § 1001.						
<b>Indirect Cost Rate Proposal</b> means the documentation prepared by a non-Federal entity to substantiate its request for the establishment of an indirect cost rate as described in Appendices IV-VIII of this guidance.	<b>Indirect cost rate proposals, cost allocations plans</b> , etc. Paragraphs (g)(1) and (g)(2) of this section apply to the following types of documents, and their supporting records: indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates). <b>See 215.53</b>				<b>Indirect cost rate proposal</b> means the documentation prepared by a governmental unit or component thereof to substantiate its request for the establishment of an indirect cost rate as described in Appendix E of 2 CFR part 225.	
<b>In-Kind</b>						

**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

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<b>Proposed Uniform Guidance: Appendix I - Definitions.</b>	<b>2CFR Part 215 (A-110)</b>	<b>45CFR Part 92 (A-102)</b>	<b>2 CFR Part 220 (A-21)</b>	<b>2 CFR Part 230 (A-122)</b>	<b>2 CFR Part 225 (A-87)</b>	<b>A-133</b>
<b>Contribution</b> See definition for Third party in kind contributions.						
<b>Intermediate cost objective</b> means a cost objective that is used to accumulate indirect costs or service center costs that are subsequently allocated to one or more indirect cost pools or final cost objectives. See also Cost Objective and Final Cost Objective.			<b>Intermediate cost objective</b> means a cost objective that is used to accumulate indirect costs or service center costs that are subsequently allocated to one or more indirect cost pools and/or final cost objectives.			
<b>Internal Controls</b> means a process, implemented by an entity's management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: (a) Effectiveness and efficiency of operations; (b) Reliability of						

**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
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<b>Proposed Uniform Guidance: Appendix I - Definitions.</b>	<b>2CFR Part 215 (A-110)</b>	<b>45CFR Part 92 (A-102)</b>	<b>2 CFR Part 220 (A-21)</b>	<b>2 CFR Part 230 (A-122)</b>	<b>2 CFR Part 225 (A-87)</b>	<b>A-133</b>
financial reporting; and (c) Compliance with applicable laws and regulations.						
<b>Internal Control Pertaining to the Compliance Requirements for Federal Programs</b> (Internal control over Federal programs) means a process effected by an entity's management and other personnel designed to provide reasonable assurance regarding the achievement of the following objectives for Federal programs: (a) Transactions are properly recorded and accounted for to: (1) Permit the preparation of reliable financial statements and Federal reports; (2) Maintain accountability over assets; and (3) Demonstrate compliance with laws, regulations, and other						

**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

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<b>Proposed Uniform Guidance: Appendix I - Definitions.</b>	<b>2CFR Part 215 (A-110)</b>	<b>45CFR Part 92 (A-102)</b>	<b>2 CFR Part 220 (A-21)</b>	<b>2 CFR Part 230 (A-122)</b>	<b>2 CFR Part 225 (A-87)</b>	<b>A-133</b>
compliance requirements;  (b) Transactions are executed in compliance with: (1) Laws, regulations, and provisions of contracts or grant agreements that could have a direct and material effect on a Federal program; and (2) Any other laws and regulations that are identified in the compliance supplement; and  (c) Funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.						
<b>Loan</b> means a Federal loan or loan guarantee received or administered by a non-Federal entity.  (a) The term "direct loan" means a						<b>Loan</b> means a Federal loan or loan guarantee received or administered by a non-Federal entity.

**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

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<b>Proposed Uniform Guidance: Appendix I - Definitions.</b>	<b>2CFR Part 215 (A-110)</b>	<b>45CFR Part 92 (A-102)</b>	<b>2 CFR Part 220 (A-21)</b>	<b>2 CFR Part 230 (A-122)</b>	<b>2 CFR Part 225 (A-87)</b>	<b>A-133</b>
disbursement of funds by the government to a non-Federal borrower under a contract that requires the repayment of such funds with or without interest. The term includes the purchase of, or participation in, a loan made by another lender and financing arrangements that defer payment for more than 90 days, including the sale of a government asset on credit terms. The term does not include the acquisition of a federally guaranteed loan in satisfaction of default claims or the price support loans of the Commodity Credit Corporation.						
(b) The term "direct loan obligation" means a binding agreement by a Federal agency to make a direct loan						

**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

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when specified conditions are fulfilled by the borrower.						
(c) The term "loan guarantee" means any guarantee, insurance, or other pledge with respect to the payment of all or a part of the principal or interest on any debt obligation of a non-Federal borrower to a non-Federal lender, but does not include the insurance of deposits, shares, or other withdrawable accounts in financial institutions.						
(d) The term "loan guarantee commitment" means a binding agreement by a Federal agency to make a loan guarantee when specified conditions are fulfilled by the borrower, the lender, or any other party to the guarantee agreement.						



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<b>Local Government</b> means any unit of government within a state, including a: (a) County; (b) Borough;  (c) Municipality; (d) City; (e) Town; (f) Township; (g) Parish; (h) Local public authority, including any public housing agency under the United States Housing Act of 1937; (i) Special district; (j) School district; (k) Intrastate district; (l) Council of governments, whether or not incorporated as a nonprofit corporation under state law; and (m) Parish sheriff (n) Any other instrumentality of a local government.		<b>Local government</b> means a county, municipality, city, town, township, local public authority (including any public and Indian housing agency under the United States Housing Act of 1937) school district, special district, intrastate district, council of governments (whether or not incorporated as a nonprofit corporation under state law), any other regional or interstate government entity, or any agency or instrumentality of a local government.			<b>Local government</b> means a county, municipality, city, town, township, local public authority, school district, special district, intrastate district, council of governments (whether or not incorporated as a non-profit corporation under State law), any other regional or interstate government entity, or any agency or instrumentality of a local government.	<b>Local government</b> means any unit of local government within a State, including a county, borough, municipality, city, town, township, parish, local public authority, special district, school district, intrastate district, council of governments, and any other instrumentality of local government.
<b>Major Program</b> means a Federal program determined						<b>Major program</b> means a Federal program determined

**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
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by the auditor to be a major program in accordance with section __.719 Major Program Determination or a program identified as a major program by a Federal agency or pass-through entity in accordance with section __.703 Relation To Other Audit Requirements (c).						by the auditor to be a major program in accordance with § __.520 or a program identified as a major program by a Federal agency or pass-through entity in accordance with § __.215(c).
<b>Management decision</b> means the evaluation by the Federal awarding agency, cognizant agency for audit, oversight agency for audit, or pass-through entity of the audit findings and corrective action plan and the issuance of a written decision as to what corrective action is necessary.						<b>Management decision</b> means the evaluation by the Federal awarding agency or pass-through entity of the audit findings and corrective action plan and the issuance of a written decision as to what corrective action is necessary.
<b>Non Federal Entity</b> means a state, local or tribal government or nonprofit organization						<b>Non-Federal entity</b> means a State, local government, or non-profit organization.

**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
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including institutions of higher education.						
<b>Nonprofit Organization</b> (a) Means any corporation, trust, association, cooperative, or other organization that--  (1) Is operated primarily for scientific, educational, service, charitable, or similar purposes in the public interest; (2) Is not organized primarily for profit; and (3) Uses net proceeds to maintain, improve, or expand the operations of the organization.						<b>Non-profit organization means:</b> (1) any corporation, trust, association, cooperative, or other organization that: (i) Is operated primarily for scientific, educational, service, charitable, or similar purposes in the public interest; (ii) Is not organized primarily for profit; and (iii) Uses its net proceeds to maintain, improve, or expand its operations; and (2) The term non-profit organization includes non-profit institutions of higher education and hospitals.
<b>Obligations</b> when used in connection with a recipient's utilization of funds under an award, means amounts for	<b>Obligations</b> means the amounts of orders placed, contracts and grants awarded, services received and similar transactions	<b>Obligations</b> means the amounts of orders placed, contracts and subgrants awarded, goods and services received, and similar				

**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
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which the recipient has made binding commitments for performance under grant awards or for orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the recipient during the same or a future period.	during a given period that require payment by the recipient during the same or a future period.	transactions during a given period that will require payment by the grantee during the same or a future period.				
<b>OMB</b> means the Executive Office of the President, Office of Management and Budget.		<b>OMB</b> means the United States Office of Management and Budget.				<b>OMB</b> means the Executive Office of the President, Office of Management and Budget.
<b>Organizational Conflict of Interest</b> means that because of other activities or relationships with other persons or organizations, a recipient (or subrecipient) is unable or potentially unable to be impartial in the selection of a contractor, or the recipient's (or						

**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
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subrecipient's) objectivity in conducting a procurement transaction is or might be otherwise impaired. Such an organizational conflict could arise when a recipient (or subrecipient) selects a parent company, affiliate, or subsidiary. Such entities are considered part of the recipient (or subrecipient) for grant administration purposes.						
<b>Oversight Agency for Audit</b> means the Federal awarding agency that provides the predominant amount of direct funding to a recipient not assigned a cognizant agency for audit. When there is no direct funding, the Federal agency which is the predominant source of pass-through funding shall assume						<b>Oversight agency for audit</b> means the Federal awarding agency that provides the predominant amount of direct funding to a recipient not assigned a cognizant agency for audit. When there is no direct funding, the Federal agency with the predominant indirect funding shall assume the oversight

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the oversight responsibilities. The duties of the oversight agency for audit are described in section __.713 Responsibilities paragraph (b). A Federal agency with oversight for an auditee may reassign oversight to another Federal agency which provides substantial funding and agrees to be the oversight agency for audit. Within 30 days after any reassignment, both the old and the new oversight agency for audit shall notify the Federal clearinghouse designated by OMB, the auditee, and, if known, the auditor of the reassignment.						responsibilities. The duties of the oversight agency for audit are described in §__.400(b). Effective July 28, 2003, the following is added to this definition: A Federal agency with oversight for an auditee may reassign oversight to another Federal agency which provides substantial funding and agrees to be the oversight agency for audit. Within 30 days after any reassignment, both the old and the new oversight agency for audit shall notify the auditee, and, if known, the auditor of the reassignment."
<b>Outlays</b> For Federal agencies, this term has the same meaning as expenditures.	<b>Outlays or expenditures</b> <i>See Expenditures above.</i>	<b>Outlays (expenditures) mean</b> charges made to the project or program. They may be reported on a cash or accrual	<b>Capital expenditures</b> <i>See Expenditures above.</i>			

**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
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		basis. For reports prepared on a cash basis, outlays are the sum of actual cash disbursement for direct charges for goods and services, the amount of indirect expense incurred, the value of in-kind contributions applied, and the amount of cash advances and payments made to contractors and subgrantees. For reports prepared on an accrued expenditure basis, outlays are the sum of actual cash disbursements, the amount of indirect expense incurred, the value of inkind contributions applied, and the new increase (or decrease) in the amounts owed by the grantee for goods and other property received, for services performed by employees, contractors,				

**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
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		subgrantees, subcontractors, and other payees, and other amounts becoming owed under programs for which no current services or performance are required, such as annuities, insurance claims, and other benefit payments.				
<b>Pass-through entity</b> means a non-Federal entity that provides a Federal subaward to a subrecipient to carry out part of a Federal program.						<b>Pass-through entity</b> means a non-Federal entity that provides a Federal award to a subrecipient to carry out a Federal program.
		<b>Percentage of completion method</b> refers to a system under which payments are made for construction work according to the percentage of completion of the work, rather than to the grantee's cost incurred.				
<b>Performance Goal</b> means a target level of performance						



**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
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expressed as a tangible, measurable objective, against which actual achievement can be compared, including a goal expressed as a quantitative standard, value, or rate. . In some instances (e.g., discretionary research awards), this may be limited to the requirement to submit technical performance reports (to be evaluated in accordance with agency policy).						
<b>Person</b> means any individual, corporation, partnership, association, unit of government, or legal entity, however organized.						
<b>Personally Identifiable Information (PII).</b> The term “PII,” as defined in OMB Memorandum M-07-1616 refers to						

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2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

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information that can be used to distinguish or trace an individual's identity, either alone or when combined with other personal or identifying information that is linked or linkable to a specific individual. The definition of PII is not anchored to any single category of information or technology. Rather, it requires a case-by-case assessment of the specific risk that an individual can be identified. In performing this assessment, it is important for an agency to recognize that non-PII can become PII whenever additional information is made publicly available — in any medium and from any source — that, when combined with other available information, could be used to						

**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
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<b>Proposed Uniform Guidance: Appendix I - Definitions.</b>	<b>2CFR Part 215 (A-110)</b>	<b>45CFR Part 92 (A-102)</b>	<b>2 CFR Part 220 (A-21)</b>	<b>2 CFR Part 230 (A-122)</b>	<b>2 CFR Part 225 (A-87)</b>	<b>A-133</b>
identify an individual.						
<b>Personal Property</b> See the definition of property.						
<b>Prior Approval</b> means written approval by an authorized official evidencing prior consent. The term includes both approvals— (a) By agency officials for recipients' actions that require approval; and (b) By OMB for agencies' actions that require approval.	<b>Prior approval</b> means written approval by an authorized official evidencing prior consent.	<b>Prior approval</b> means documentation evidencing consent prior to incurring specific cost.				
<b>Program-specific Audit</b> means an audit of one Federal program as provided for in __.701 Audit requirements (d) and __.707 Program-Specific Audits.						<b>Program-specific audit</b> means an audit of one Federal program as provided for in §__.200(c) and §__.235.
<b>Project or Program Period</b> means the period established in the award during which	<b>Project period</b> means the period established in the award document during which Federal sponsorship begins					

**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

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<b>Proposed Uniform Guidance: Appendix I - Definitions.</b>	<b>2CFR Part 215 (A-110)</b>	<b>45CFR Part 92 (A-102)</b>	<b>2 CFR Part 220 (A-21)</b>	<b>2 CFR Part 230 (A-122)</b>	<b>2 CFR Part 225 (A-87)</b>	<b>A-133</b>
Federal financial assistance begins and ends. If an award is terminated before the end of the period previously established in the award, the project or program period ends at the time the termination takes effect.	and ends.					
<p><b>Property</b> means real property and personal property, unless stated otherwise. Real property and personal property are defined as follows:</p> <p>(a) Real property: (1) Means land, including land improvements, structures, and appurtenances. (2) Does not include movable machinery and equipment.</p> <p>(b) Personal property: (1) Means property of any kind except real property. (2) May be tangible, with physical</p>	<p><b>Personal property</b> means property of any kind except real property. It may be tangible, having physical existence, or intangible, having no physical existence, such as copyrights, patents, or securities.</p> <p><b>Property</b> means, unless otherwise stated, real property, equipment, intangible property and debt instruments.</p> <p><b>Real property</b> means land, including land improvements, structures and appurtenances thereto,</p>	<p><b>Real property</b> means land, including land improvements, structures and appurtenances thereto, excluding movable machinery and equipment.</p>				

**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

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<b>Proposed Uniform Guidance: Appendix I - Definitions.</b>	<b>2CFR Part 215 (A-110)</b>	<b>45CFR Part 92 (A-102)</b>	<b>2 CFR Part 220 (A-21)</b>	<b>2 CFR Part 230 (A-122)</b>	<b>2 CFR Part 225 (A-87)</b>	<b>A-133</b>
existence, or intangible. (3) Includes (see definitions in this guidance): (i) Equipment; (ii) Supplies; and (iii)Intangible property as defined in __.503 Property Standards paragraph (f)(1) that is acquired under Federal awards. (4) Excludes, for the purposes of this subtitle, copyrights, patents, and other intellectual property that are generated or developed (rather than acquired) under awards.	but excludes movable machinery and equipment.					
<b>Public assistance cost allocation</b> plan means a narrative description of the procedures that will be used in identifying, measuring and allocating all administrative costs to all of the programs administered or supervised by state public assistance					<b>Public assistance cost allocation plan</b> means a narrative description of the procedures that will be used in identifying, measuring and allocating all administrative costs to all of the programs administered or supervised by State public assistance	

**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
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agencies as described in Appendix VII- Public Assistance Cost Allocation Plans.					agencies as described in Appendix D of 2 CFR part 225.	
<b>Questioned cost</b> means a cost that is questioned by the auditor because there exists (1) A violation or possible violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the use of Federal funds, including funds used to match Federal funds; (2) Costs which, at the time of the audit, are not supported by adequate documentation; or (3) Costs incurred which appear unreasonable and do not reflect the actions a prudent person						<b>Questioned cost</b> means a cost that is questioned by the auditor because of an audit finding: (1) Which resulted from a violation or possible violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the use of Federal funds, including funds used to match Federal funds; (2) Where the costs, at the time of the audit, are not supported by adequate documentation; or (3) Where the costs incurred appear unreasonable and do

**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

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<b>Proposed Uniform Guidance: Appendix I - Definitions.</b>	<b>2CFR Part 215 (A-110)</b>	<b>45CFR Part 92 (A-102)</b>	<b>2 CFR Part 220 (A-21)</b>	<b>2 CFR Part 230 (A-122)</b>	<b>2 CFR Part 225 (A-87)</b>	<b>A-133</b>
would take in the circumstances.						not reflect the actions a prudent person would take in the circumstances.
<b>Real property</b> See the definition of property.						
<b>Recipient</b> means a non-Federal entity that receives an award directly from a Federal awarding agency to carry out an activity under a Federal program.	<b>Recipient</b> means an organization receiving financial assistance directly from Federal awarding agencies to carry out a project or program. The term includes public and private institutions of higher education, public and private hospitals, and other quasi-public and private non-profit organizations such as, but not limited to, community action agencies, research institutes, educational associations, and health centers. The term may include commercial organizations, foreign or international organizations (such as	<b>Grantee</b> means the government to which a grant is awarded and which is accountable for the use of the funds provided. The grantee is the entire legal entity even if only a particular component of the entity is designated in the grant award document.				<b>Recipient</b> means a non-Federal entity that expends Federal awards received directly from a Federal awarding agency to carry out a Federal program.

**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
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<b>Proposed Uniform Guidance: Appendix I - Definitions.</b>	<b>2CFR Part 215 (A-110)</b>	<b>45CFR Part 92 (A-102)</b>	<b>2 CFR Part 220 (A-21)</b>	<b>2 CFR Part 230 (A-122)</b>	<b>2 CFR Part 225 (A-87)</b>	<b>A-133</b>
	agencies of the United Nations) which are recipients, subrecipients, or contractors or subcontractors of recipients or subrecipients at the discretion of the Federal awarding agency. The term does not include government-owned contractor-operated facilities or research centers providing continued support for mission-oriented, large-scale programs that are government-owned or controlled, or are designated as federally-funded research and development centers.					
<b>Research and development</b> means all research activities, both basic and applied, and all development activities that are performed by non-Federal entities. The term research also	<b>Research and development</b> means all research activities, both basic and applied, and all development activities that are supported at universities, colleges, and other non-profit		<b>Organized research</b> means all research and development activities of an institution that are separately budgeted and accounted for. It includes:			<b>Research and development (R&amp;D)</b> means all research activities, both basic and applied, and all development activities that are performed by a non-Federal entity. Research is defined as



**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102), 2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

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<b>Proposed Uniform Guidance: Appendix I - Definitions.</b>	<b>2CFR Part 215 (A-110)</b>	<b>45CFR Part 92 (A-102)</b>	<b>2 CFR Part 220 (A-21)</b>	<b>2 CFR Part 230 (A-122)</b>	<b>2 CFR Part 225 (A-87)</b>	<b>A-133</b>
includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function.  "Research" is defined as a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. "Development" is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes.	institutions. "Research" is defined as a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. "Development" is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes. The term research also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function.		(1) Sponsored research means all research and development activities that are sponsored by Federal and non-Federal agencies and organizations. This term includes activities involving the training of individuals in research techniques (commonly called research training) where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function.  (2) University research means all research and development activities that are separately budgeted and accounted for by the institution under an internal application of institutional funds.			a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. The term research also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function. Development is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes.

**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
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			University research, for purposes of this document, shall be combined with sponsored research under the function of organized research.			
		<b>Share</b> , when referring to the awarding agency's portion of real property, equipment or supplies, means the same percentage as the awarding agency's portion of the acquiring party's total costs under the grant to which the acquisition costs under the grant to which the acquisition cost of the property was charged. Only costs are to be counted—not the value of third-party in- kind contributions.				
<b>Simplified Acquisition Threshold</b> means the amount updated periodically						

**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

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to keep pace with inflation, currently set in the Federal Acquisition Regulation at 48 C.F.R. and authorized by 41 U.S.C. 1908 (\$150,000 at the time of publication)						
<b>Single Audit</b> means an audit which includes both the entity's financial statements and the Federal awards as described in section __.715 Scope Of Audit.						<b>Single audit</b> means an audit which includes both the entity's financial statements and the Federal awards as described in § __.500.
<b>Small Award</b> means a grant or cooperative agreement not exceeding the simplified acquisition threshold set in the Federal Acquisition Regulation at 48 CFR 13 and authorized by 41 U.S.C. § 1908 (\$150,000 at the time of publication).	<b>Small awards</b> means a grant or cooperative agreement not exceeding the small purchase threshold fixed at 41 U.S.C. 403(11) (currently \$25,000).					
<b>State</b> means any state of the United States, the District of Columbia, the		<b>State</b> means any of the several States of the United States, the District of Columbia,			<b>State</b> means any of the several States of the United States, the District of Columbia,	<b>State</b> means any State of the United States, the District of Columbia, the

**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
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Commonwealth of Puerto Rico, the Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, and the Trust Territory of the Pacific Islands, any instrumentality thereof, any multi-state, regional, or interstate entity which has governmental functions, and any Indian tribe as defined in this section.		the Commonwealth of Puerto Rico, any territory or possession of the United States, or any agency or instrumentality of a State exclusive of local governments. The term does not include any public and Indian housing agency under United States Housing Act of 1937.			the Commonwealth of Puerto Rico, any territory or possession of the United States, or any agency or instrumentality of a State exclusive of local governments.	Commonwealth of Puerto Rico, the Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, and the Trust Territory of the Pacific Islands, any instrumentality thereof, any multi-State, regional, or interstate entity which has governmental functions, and any Indian tribe as defined in this section.
<b>Student Financial Aid (SFA)</b> includes those programs of general student assistance, such as those authorized by Title IV of the Higher Education Act of 1965, as amended, (20 U.S.C. §§ 1070-1099d) which is administered by the U.S. Department of Education, and similar programs provided by other Federal						<b>Student Financial Aid (SFA)</b> includes those programs of general student assistance, such as those authorized by Title IV of the Higher Education Act of 1965, as amended, (20 U.S.C. 1070 et seq.) which is administered by the U.S. Department of Education, and similar programs provided by other Federal agencies. It does not

**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102), 2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

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agencies. It does not include programs that provide fellowships or similar Federal awards to students on a competitive basis, or for specified studies or research.						include programs which provide fellowships or similar Federal awards to students on a competitive basis, or for specified studies or research.
<b>Subaward</b> means an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a program for which the recipient received Federal support. It but does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program. A subaward may be provided through any form of legal agreement, including an agreement that the recipient calls a contract.	<b>Subaward</b> means an award of financial assistance in the form of money, or property in lieu of money, made under an award by a recipient to an eligible subrecipient or by a subrecipient to a lower tier subrecipient. The term includes financial assistance when provided by any legal agreement, even if the agreement is called a contract, but does not include procurement of goods and services nor does it include any form of assistance which is excluded from the definition of “award” in §215.2(e).	<b>Subgrant</b> means an award of financial assistance in the form of money, or property in lieu of money, made under a grant by a grantee to an eligible subgrantee. The term includes financial assistance when provided by contractual legal agreement, but does not include procurement purchases, nor does it include any form of assistance which is excluded from the definition of grant in this part.				
<b>Subrecipient</b> means a non-Federal entity that	<b>Subrecipient</b> means the legal entity to	<b>Subgrantee</b> means the government or				<b>Subrecipient</b> means a non-Federal entity that

**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
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receives a subaward from a pass-through entity to carry out part of a Federal program; but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.	which a subaward is made and which is accountable to the recipient for the use of the funds provided. The term may include foreign or international organizations (such as agencies of the United Nations) at the discretion of the Federal awarding agency.	other legal entity to which a subgrant is awarded and which is accountable to the grantee for the use of the funds provided.				expends Federal awards received from a pass-through entity to carry out a Federal program, but does not include an individual that is a beneficiary of such a program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency. Guidance on distinguishing between a subrecipient and a vendor is provided in § ___.210.
<b>Supplies</b> (a) This term means all tangible personal property other than equipment.  (b) The term therefore excludes Intangible property, as defined in __.503 Property Standards paragraph (f) (1).  (c) Inventions of a recipient conceived or	<b>Supplies</b> means all personal property excluding equipment, intangible property, and debt instruments as defined in this section, and inventions of a contractor conceived or first actually reduced to practice in the performance of work under a funding agreement (“subject inventions”), as	<b>Supplies</b> means all tangible personal property other than equipment as defined in this part.				

**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
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first actually reduced to practice in the performance of a project or program under a funding agreement (“subject inventions” as defined in 37 CFR 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts, and Cooperative Agreements”).	defined in 37 CFR part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts, and Cooperative Agreements.”					
		<b>Suspension</b> means depending on the context, either (1) temporary withdrawal of the authority to obligate grant funds pending corrective action by the grantee or subgrantee or a decision to terminate the grant, or (2) an action taken by a suspending official in accordance with agency regulations implementing E.O. 12549 to immediately exclude a person from				

**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
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		participating in grant transactions for a period, pending completion of an investigation and such legal or debarment proceedings as may ensue.				
<b>Termination</b> when used in connection with an award, means the cancellation of a Federal award, in whole or in part, under the award at any time prior to the planned end of the project or program period.	<b>Termination</b> means the cancellation of Federal sponsorship, in whole or in part, under an agreement at any time prior to the date of completion.	<b>Termination</b> means permanent withdrawal of the authority to obligate previously-awarded grant funds before that authority would otherwise expire. It also means the voluntary relinquishment of that authority by the grantee or subgrantee. "Termination" does not include: (1) Withdrawal of funds awarded on the basis of the grantee's underestimate of the unobligated balance in a prior period; (2) Withdrawal of the unobligated balance as of the expiration of a grant; (3) Refusal to extend a grant r award additional funds, to				



**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
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		make a competing or noncompeting continuation, renewal, extension, or supplemental award; or (4) voiding of a grant upon determination that the award was obtained fraudulently, or was otherwise illegal or invalid from inception.				
		<b>Terms of a grant or subgrant</b> mean all requirements of the grant or subgrant, whether in statute, regulations, or the award document.				
<b>Third Party In Kind Contributions</b> means the value of non-cash contributions (i.e., property or services) that- (a) Benefit a federally assisted project or program; and  (b) Are contributed by non Federal third parties, without charge, to a recipient,	<b>Third party in-kind contributions</b> means the value of non-cash contributions provided by non-Federal third parties. Third party in-kind contributions may be in the form of real property, equipment, supplies and other expendable property, and the value of goods and services directly	<b>Third party in-kind contributions</b> mean property or services which benefit a federally assisted project or program and which are contributed by non-Federal third parties without charge to the grantee, or a cost-type contractor under the grant agreement.				

**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
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<b>Proposed Uniform Guidance: Appendix I - Definitions.</b>	<b>2CFR Part 215 (A-110)</b>	<b>45CFR Part 92 (A-102)</b>	<b>2 CFR Part 220 (A-21)</b>	<b>2 CFR Part 230 (A-122)</b>	<b>2 CFR Part 225 (A-87)</b>	<b>A-133</b>
subrecipient, or cost type contractor under an award.	benefiting and specifically identifiable to the project or program.					
<b>Unliquidated Obligations for Financial Reports Prepared on a Cash Basis</b> for financial reports prepared on a cash basis this means obligations incurred by the recipient that have not been paid. For reports prepared on an accrual expenditure basis, these are obligations incurred by the recipient for which an outlay has not been recorded.	<b>Unliquidated obligations</b> , for financial reports prepared on a cash basis, means the amount of obligations incurred by the recipient that have not been paid. For reports prepared on an accrued expenditure basis, they represent the amount of obligations incurred by the recipient for which an outlay has not been recorded.	<b>Unliquidated obligations</b> for reports prepared on a cash basis mean the amount of obligations incurred by the grantee that has not been paid. For reports prepared on an accrued expenditure basis, they represent the amount of obligations incurred by the grantee for which an outlay has not been recorded.				
<b>Unobligated Balance</b> means the amount of Federal funds under an award that the recipient has not obligated.  The amount is computed by subtracting the cumulative amount of	<b>Unobligated balance</b> means the portion of the funds authorized by the Federal awarding agency that has not been obligated by the recipient and is determined by deducting the cumulative obligations from the cumulative	<b>Unobligated balance</b> means the portion of the funds authorized by the Federal agency that has not been obligated by the grantee and is determined by deducting the cumulative obligations from the cumulative				

**Definitions Comparison Chart – OMB Proposed Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), \*45CFRPart 92 (A-102),  
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

*Text from Proposed Uniform Guidance Appendix I. Definitions serve as the guiding comparison text.*

*\* Definitions from the Department of Health and Human Services' codification of A-102 at 45 CFR 92 are used in this comparison document.*

<b>Proposed Uniform Guidance: Appendix I - Definitions.</b>	<b>2CFR Part 215 (A-110)</b>	<b>45CFR Part 92 (A-102)</b>	<b>2 CFR Part 220 (A-21)</b>	<b>2 CFR Part 230 (A-122)</b>	<b>2 CFR Part 225 (A-87)</b>	<b>A-133</b>
the recipient's obligations of Federal funds under the award from the cumulative amount of the funds that the Federal awarding agency authorized the recipient to obligate.	funds authorized.	funds authorized.				
<b>Unrecovered Indirect Cost</b> means the difference between the amount awarded and the amount which could have been awarded under the recipient's approved negotiated indirect cost rate.	<b>Unrecovered indirect cost</b> means the difference between the amount awarded and the amount which could have been awarded under the recipient's approved negotiated indirect cost rate.					